P34

G. R. S. IX-5]

Previous references.

Sy 1-154

1890-91
~~191~~-91
(Annual)

File No. 9890

Serial Nos. 15-23

Later references.

GENERAL AND REVENUE SECRETARIAT.

Comptroller's Office

Serial Nos. 15 - 23

Treasury ~~Part~~ B for Aug 93.

SUBJECT.

Levy of Court fee.

W D 89—GPB—50,000—24-7-16

Dy No: 1087-
No. 441.
R 1893 - 405

Deputy Commissioner's Office
Chulalong district
Chulalong 1st February
1893.

The Chief Secretary to the
Government of Mysore

Sir,

With reference to Government Proceedings No. 11985-92 dated 13th Ultimo, I have the honor to state that all agriculturists who use their carts primarily for agricultural purposes, but occasionally let them out on hire whenever they are free from agricultural pursuits are at present exempted from keeping cart-lists under the spirit of the orders of Government on the subject. This may, I think, be generally enforced.

(RP 245-92)

I have the honor to be
Sir
Your most obedient servant

Offg Deputy Commissioner

No 1060
1078

Dy No. [illegible] do [illegible] 5th Feb.

LR
19-90
10-11

[illegible] to the
Revenue Officer.

Sir,

With reference to Your [illegible]
Proceedings No. 11785 72 dated
R 7215
the 13th ultimo I have the honour
to report that while necessary, during
the Incumbency of the Hon. able
Sri Shankaran Nobles, I have
given effect to the orders of
Government in their two
official Letters-

2- The question of whether the
Court may in a criminal matter
forced itself into all of the
same time, was also to decide
it in favour of the Petitioner
in the said Nobles.

3- Though the Opinion of
have not met fully, the
the point, the [illegible]

views and I am sanguine that they will eventually be good enough to permit the Court to say on question -

4- In taking the action, I considered further the present prospects of the season and the partial failure of Union crops in these Southern parts on account of the very scanty rain fall, and I trust that the Union - will have the goodness of approving my action -

I have the honor to be
Sir,
Your most obedient Servant
Robert Richardson, Asst Com Refugees
By Commissioner

1866

4

Tumkur District

No 662 Deputy Commissioner's Office

Camp Kunigal 7th February 1893

9-90

To, 17

The Chief Secretary to the

Government of Mysore

Sir,

With reference to Government Order No. 11985-92 R. 7245-92 of the 13th Ultimo (received on the 31st idem) enquiring why the Carts of agriculturists should not be exempted from the Cart tax though used at times for purposes other than agriculture such as trade, here 9ca, I have the honor to state as follows. —

2. I have always understood that such Carts are not liable to the tax, as rule No I published with Government General Circular No 3 of the 27th September 1871 says "that a tax be levied on Carts in the possession of all persons other than those whose primary occupation is agriculture". The rule apparently excludes the

Carts of Agriculturists without any reference to their being occasionally hired out. But I know that often the tax is imposed on such Carts if they are hired out even occasionally. It seems therefore necessary to rectify this mistake.

3. But in Municipalities there was no distinction. All Carts used to be taxed as per para 12 of Government order No: 3362-73 of the 27th September 1879 whether they belonged to Agriculturists or not; but a recent order (No: 1886-293 of the 3rd May 1892) directed that only the Carts of persons who live by hiring their Carts should be taxed. This has the effect of lowering the municipal revenue which is already slender.

I have the honor to be,

Sir,

Your most obedient Servant

N. Sankaratarama Iyer

Deputy Commissioner

Rev Inst
22/2/93

(General Serial No 30.) 9367.

1892-93 R 2363

From The Dy Commissioner.
Bangalore District

To

The Chief Secretary to the Govt
of Mysore.

Dated 20th February 1893

Despatched

Received

Enclosures Nc

General No.
D No. 807.

The Government Proceedings No. 11985-92 R.F. 245-92 dated 13th Ultmo, requesting opinion as to why the Government Proceedings No. 1886 dated 3rd May last, ruling that only persons who live by hiring carts ought to be fasced, should not be extended to Rural Circles as well.

In reply begs to state

15/3

M. G. C. P. Bangalore —27-1-93—5,000.

Recd 24 2

that the ruling in
question may be ap-
plied to rural circles also.

Adam Gleason
for Dy Commissioner

No. 2661/634

Kolar Deputy Commissioner's Office

Dy No: 1880 Camp Kathur 28th February 1893.

3-3-93

R 2677

To

The Chief Secretary to the
Dewan of Mysore.

Sir,

Adverting to Government Proceedings No: 11985-92 / R.F. 245-92 dated the 13th January 1893 inviting opinion on the question as to why Government Order No: 1886-L. 293 dated 3rd May 1892 regarding the levy of cart-tax in Municipalities should not be extended to Rural Circles also, I have the honor to state that I can see no objection to the concession being extended to the Rural Circles and indeed such a concession is implied in the terms of the late Chief Commissioner's General Circular No: 3 dated the 27th September 1871, Vide page 126 of the Mysore Revenue Manual of 1886 which lays down that a tax be levied on carts in the possession of all persons other than those whose primary occupation is agriculture.

2. According to the existing practice, carts belonging to agriculturists are taxed if the owners use them for non-agricultural purposes such as trade, hire &c and the object thereby aimed at is to prevent an abuse of the exception in favor of the agricultural classes.

3. A reference to the late Chief Commissioner's remarks published at page 125 of the Revenue Manual will shew that the Government did not intend to extend the privilege to the agri-cultural classes carrying on a large business with their carts.

4. It seems therefore necessary to issue a definite ruling on the subject so as to preserve the spirit of the general Circular quoted above and to prevent the exempted classes from using the privilege as an excuse for employing their carts extensively for purposes of trade evading payment of the tax justly due to Government in such cases.

I have the honor to be,

Sir,

Your most obedient Servant,

Deputy Commissioner.

10

No 471 Encl, By-No: 1022D
R 1546
7-9

Deputy Commissioner's Office
Kadur District
Chikmagalur 8th March 1893.

Thon

The Deputy Commissioner
Kadur District

To

The Chief Secretary to the
Government of Mysore

Sir

With reference to Govt Proceedings No 1985-92/R.T.245-92 of 13th January last and subsequent Reminder No 13830-4/R.T.245-92 dated 17th Ult, regarding the cart tax leviable in Rural Circles, I have the the honour to state that Government order No 1886-L 293 of 3rd May last, may be extended to Rural Circles, if it is possible to ascertain exactly the uses for which the carts are kept. In my opinion it does not appear feasible in spite of best endeavours during Jamabandi to get at the truth in all cases. The result is

that the arbitrary exercise of powers by Shanbogs would remain undetected in some cases.

For these reasons I am of opinion that the Cash tax may, as hitherto to be levied wholesale or not at all.

I enclose a report of the Genl Asst Examr and Vice President on the subject, agreeing with the suggestion therein made, viz, introduction of toll-gates as it would be fairer to all and do away with the difficulties pointed out above.

I have the honor to be

Sir

Your most obedt Servant.

H H Parker

Deputy Commissioner

Madura District

Dft

Circular Ag^t Commr's
office Kaduna Dec^r
Encl: in Chairman's letter 6^th Nov^r 93

114
Dec 1.

To

The Deputy Commissioner
Kaduna District

Sir

In reply to your docket-
No 1032 dated 6^th ultimo giving
cover to the Government Secr's
No 11985-92 / R.F 245 dated 13^th January
1893 regarding Cart-tax I have
the honor to state as follows

In the rural circles
carts used solely for agricultural
purposes are only exempted
from Mohalafa tax. If they
are used for the purpose of trade
or if they are hired out
occasionally tax is usually
levied on them In the rural
circles outside the municipalities

Circular
Bring up tomorrow
with Govt Progs
Referred to
7/12/93
1st Sheet

There are not many people who solely live by hiring carts. In the villages adjoining such places as Kadur & Birur many maintain carts and bullocks in the cultivation season, the bullocks are used for ploughing. These generally cultivate lands in order to secure fodder for their cart bullocks, at other times they hire out their carts and materially supplement their income from lands. There are about 1800 carts which pay mohatarpha in this District. In my opinion the majority of these carts are hired out when they are not required for agricultural purposes. If only persons who solely live by hiring carts are to be taken [illegible] such persons who hire them out when they are not required for agricultural purposes

purposes there will be a great falling off in the cart tax levied in this district. Moreover in finding out such carts as are to be exempted under the proposed rule, reliance has to be placed on the Village Servants who can conveniently get up evidence to exempt persons from cart tax, although their primary source of living may be living their carts on the plea that the bullocks are used for agricultural purposes also. If the proposed rule be applied in the liberal spirit intended, the amount derived from cart tax will gradually decrease till the abolition of the cart tax outside the municipal limits may recommend itself. People who use their carts

2nd Sheet

for non agricultural purposes during bad season deserves to be exempted from cart tax even in the rural circles Ryots who own extensive lands and who maintain carts for purely agricultural purposes may if their carts are used once or twice in a year for purpose of trade may also be exempted.

I beg leave to state that persons whose primary source of income is by hiring carts although they may cultivate lands for raising fodder &c or whose means of livelihood depends equally upon agriculture as well as hiring carts or who derive a sensible portion of their income from this source are not I believe entitled to exemption from

from cart tax if toll gates are established at reasonable distances along the Provincial and District fund roads the cart tax may be abolished

3rd Sheet

altogether under a system of collecting small sums on carts at toll gates People who hire out carts will contribute according to their income from the source which may ultimately be caused by the present system of levying cart tax.

Government Proceedings
No 11985-92 of 13th January 1893
R 7 245-92
is herewith returned.

I have the honor to be
Sir
Your most obedt Servant

K Ramaswamy
Offg Govt Asst Commr
Kadur Dist

(General Serial No 30)

189 . 10375-

From The Deputy Commissioner Hassan District.

To

The Chief Secretary to the Dewan of Mysore.

Dated 11th March. 1893

Despatched 13 " —

Received 15/3

Enclosures No.

General No. 907
No. Secy

In reply to

SUBJECT.

Expressing opinion on the question as to why Govt Progs No 1886 2993 dated 3rd May 1892 regarding the levy of Cart tax in municipalities should not be extended to Rural circles also.

References (to be entered only in the Dewan's Office).

Read 13

L/R 9-90 C/11

Rec'd 15/3

Put up with the decision from the Dy Com.

15/3/93 E.S.

The Dy Com. appears to have received from the Dist's a reply from Mr Lewis. Have the replies from the other Dy Coms been rec'd?

Perhaps 16/3

Yes. Replies have been received from all the districts except Mysore to which a reminder has been issued on the 9th instant. This will be retained here.

16/3/93

L/S on Rev Mtr 14/3

No. 907
Survey

Deputy Commissioner's Office
Hassan District.

Dated: Hassan 11th March 93

(2-3)

From

P. R. Purnaiya Esqre

Deputy Commissioner
Hassan District.

To

The Chief Secretary
to Government of
Mysore.—

Sir,

With reference to Government order No 11985-92 dated 13th January
R 7245-92
1893 requesting opinion on the point whether the rule that it is only persons who live by having cars that ought to be taxed should not be extended to rural circles as well, I have the honor to submit that in Government order No 1886
R 293
dated 3rd May 92, the Government

has recorded its opinion that agriculturists who maintain carts for carrying manure and the produce of their lands should not be taxed unduly because they occasionally hire them when they are not required for agricultural purposes and that it is only persons who live by hiring their carts that are to be taxed, and has directed the Municipal Boards to revise their proceedings with reference to the above views. I beg to solicit attention to para 12 of order No 3362-73 Jud. 161 dated 27th September 79 which till now has been the rule governing the levy of cart-tax in Municipalities. According to this the tax under item cart will be levied at such rates as are now or may hereafter be fixed for the Province in general, but

no exemptions on account of caste or other grounds. shall be allowed. It has been understood that the spirit of this rule was, that all carts without exemption whether solely or partly used for agricultural purposes or otherwise employed for trade purposes or for tilling for hire or even for convenience of locomotion simply were to be taxed at the conveyance rate of 2 Rs per cart. accordingly all carts in municipalities are taxed and at present yield Revenue as shown in the marginal table. This seem exceptionable in case where full exemption is conceded in favor of municipalities at present moiety of the tax, the remaining moiety being

Name of municipality	amount.		
Hassan -	296	"	"
Alur.	23	"	"
Sakleshpur	33	"	"
Belur.	86	"	"
Arsikere	88	"	"
Banawar	42	"	"
Harihally	53	"	"
Channarayapatna	59	"	"
Hole Narsipur	46	"	"
Arkalgud.	46	"	"
Total	772	"	"

credited to Government under Inoculation. I also give a statement below, of the Inoculation Revenue under this head in the several Taluks of this District showing a total revenue of Rs. 7386. —

Taluks	amount		
Hassan.	2629	.	.
Ranjarabad	357	"	"
Belur	1098	"	"
Arsikere	1161	.	.
Channarayapatna	1199	.	.
Holenarsipur	308	.	.
Arkalgud	634	.	.
Total.	7386	.	.

Now if the tax is revised on the principle that those castes only which are exclusively employed for this object be taxed, almost the whole of the above revenue will have to be given up, because except in very large cities such as Bangalore and Mysore and in places where there are Railway stations

stations, there are carts that are exclusively so employed. As a rule, carts that are now available for hire are all carts of agriculturists who hire them out only when they have no agricultural operations to attend to. Some of them habitually do hire their carts to carry merchandise and others do so occasionally. Often times a ryot carries his own produce to the market such as dry grains to Mangalore and brings back salt for the money which he sells to profit in his village and neighbourhood. I mention this circumstance to show that ryots make money out of their carts in as many ways as are available to them always after first attending to their

agricultural requirements.

The principle that has hitherto been followed has been to impose the tax where the land is not exclusively used for agricultural purposes. In my opinion I would rather adhere to this principle and alienate the entire revenue to Local Boards and to the Public works Department as contribution for the maintenance of roads rather than narrow the range of the applicability of this tax on the principle now enunciated that Land exclusively employed for tea only should be taxed. According to this, I anticipate a total loss of revenue under this head. I beg respectfully to

submit

submit that if possible the
tax should be made universal
that is to say should be uniform
on all carts without distinction
for whatever purpose used.
At present many roads are
not maintained in as good a
condition as they should be for
want of funds. Many new roads
are not opened for the same
purpose and for the same diffi-
culty of maintaining them the
ryots on the other hand are year
after year increasing the number
of their carts & make use of roads
more and more. ——

I have the honor to be
Sir
Your most obedient servant.

M. Purnaiya

Deputy Commissioner

have been received from all the Dy Comrs - and what further steps is required to be taken.

The file has been submitted by the L Bds Branch for the Newen Bahadurs orders on the future of the Case Carried on by Singlachan Dof Cent while at Rangpur

Please return the file to the Rev. Br as soon as the Resolution in the L Bds Br. is disposed of

Manna Lal

17/5/93

obtains I am of this
file & send to the Dewan
(G Bahadur Instead of trans-
-ferring this letter, it comes
he will to wish for a week
or so, & then obtain the file
from Sivaganam Modaliar
if no orders are passed.
WD
16/5

16/5

This was in connection
with a separate question
(but on dog cart bonies from
Mr Sullivan Chas Mile Municipal
of Nanjangode) pending
disposal in this Branch
WD
16/5

W Sivaganam
Modaliar.
I want file 20240
& see if reply is
Govt. Pro. 11985-92

Local Govt. Bd.

Please put up
the Rev File 245.

11/5

Sir,

The file has
been submitted to the
Dewan Bahadoor
a couple of hours
each. 11/5/93

Re
- It cannot be said
[illegible]

Ended -
15/5/93. Mr L. Bo Br
Nos is a subject
which has to be
dealt with in the
Rev Branch the Local Board Bo

(General Serial No. 30.)

1893 . 12909 .
R 3205

From

The Deputy Commissioner
Mysore District

To

The Chief Secretary to the Dewan
of Mysore.

Dated 5th May 1893.

Despatched

Received

Enclosures No. —

General No.
No. 1341

Submitting opinion regarding the levy of cart tax in Rural circles.

Rec'd 8/5

Rec'd 15/5

M. G. C. P. Bangalore —27-1-93.—5,000.

25

No. 1341.

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,

Dated Mysore 6th May 1893.

From

A. Rangasami Iyengar Esquire BA. BL
Deputy Commissioner,
Mysore District.

To

The Chief Secretary to the Dewan of Mysore,

SIR,

With reference to Government Proceedings No. 11985-92 / R.F 245-92 dated 13th January 1893, calling for my opinion as to why Government order No. 1886 L 293 dated 3rd May 1892, regarding the levy of cart tax should not be extended to Rural Circles also, I have the honor to state that the cart tax was introduced by Chief Commissioner's Circular No. 36 to 38 / 1 dated 31st March 1871 - Rule 1 provides that the tax should be levied "on carts in "the possession of all persons other than "those whose primary occupation is "agriculture". This circular was accompanied by a Memorandum of the Chief Commissioner in which it was held that the exemption should not be

granted in the case of agricultural classes who did a large business with their carts and that all description of carts was liable to this tax.

2. In 1881, on the representation of the Superintending Engineer, the Government ordered the Deputy Commissioner of the Kolar District "to exempt from taxation carts which "were brought by stone waddars, especially "from beyond the frontiers and employed "exclusively on Public Works and not in "the carriage of traffic". It was also stated in this letter that "If the men are agri-cultural besides, their carts will under existing rules be of course exempted".

3. This exemption was extended to all Districts by Government Proceedings No. 4998-5006 Cer & L dated 17 June 1892.

4. In Government Proceedings No. 2945-59 dated 14 June 1890, sanction was given to "the exemption from Cart tax of Kalu Bhandies which are used solely for purposes of conveying the cut crops from fields in all the Municipalities of the Chitaldroog District".

In the Deputy Commissioner's letter on which this order was passed, it was stated that "in Municipalities all carts, whether for goods or not, are taxed. therefore the Kalu Bhandies in Harihur which is a Municipal Town are taxed."

5- On a reference from the Deputy Commissioner of Shimoga regarding the imposition of the tax in that Municipality on Carts drawn by a single bullock, the Government in Proceedings No 9932-9/187 dated 29th November 1890 ordered that "the charge on carts drawn by single bullock should be 1 Rupee while that on carts drawn by a pair should be R-2 and that this should be the rule in all the Municipalities"

6. On a reference from the Adoni Municipality the levy of a cart tax — was sanctioned on every cart without springs in the Town of Adoni under the Municipal Regulation-vide Government Proceedings No 3013-4/2228 dated 13th June 1891

7.- In the Jamabandi of 1891-92 the carts of the villagers of Kyathabongandi

including its Dakle village of Waddarpalya were subjected to the cart tax, as they were regularly employed for hire in Mysore: On their appeal to Government, Proceedings No. 1886/2293 dated 3d May 1892 was passed ruling "that agriculturists who maintain carts for carrying manure and the produce of their lands should not be taxed simply because they occasionally hire them when they are not required for agricultural purposes. It is only persons who live by hiring their carts that ought to be taxed. The Municipal Board should revise their Proceedings with reference to the above views." It may be stated, however, that the tax was not imposed by the Municipality and that it has been revised by me as Deputy Commissioner and remissions allowed in the case of carts which were not habitually hired.

8. These are all the rulings I have been able to collect on the subject. The question mainly turns upon the interpretation to be placed upon the words "other than those whose primary occupation

is agriculture" in rule 1 of the Chief Commissioner's Circular of 1871- These words do not make any distinction as to castes or classes. They appear to refer only to the occupation of the individuals concerned. Accordingly any man, whether a Wakkaligar, Banajigar or a Mahomedan, and whether he owns lands or not, would be liable to the cart tax so long as agriculture is not his primary or Chief occupation. The Criterion would seem to be not whether he owns a few acres of land or whether the Cart is partly or wholly employed for agricultural purposes, but whether his principal means of livelihood is agriculture or any other occupation. I would explain my meaning by the following examples:-

A Stone Waddar who follows as a profession Carting of stones and stone work - A Banajigar or Lubbi carrying on trade in Sarki's and elsewhere - A Wakkaligar who generally Carts bricks, road materials &c or owns

his cart for carrying grains, Coffee &c
cannot claim exemption from cart
tax, merely because he owns some
lands, or even uses his carts or bullocks
for purposes of cultivation during the
cultivation season. In actual practice
the tax appears to have been imposed
on the same principles - There is no diffi-
-culty in distinguishing carts and
bullocks which are generally used or
hired for other than agricultural pur
-poses of their owners. When, however,
parties subjected to the tax claim exemp-
-tion it is not possible to adduce more
than a few instances in which the
carts had been hired out, and in
order to prevent, as much as possible,
the exercise of favoritism by the Village
Shanboque, carts proved to have been
hired out even in one or two instances, are
under certain circumstances presumed
to be generally hired out and
made liable to the tax - This will explain
the remark of some Officers that the cart
tax is imposed when a cart is hired even
once -

9- The various rulings quoted above do not seem very precise in language or consistent with one another. They seem to imply that ryots' carts should be exempt from taxation and that every one who owns lands is a ryot. As I have already explained the exemption should not depend upon the owner of the cart being a land holder or upon the partial use of the carts for carrying manure or produce - As a rule a cart is not maintained for the object of carrying manure or produce when the holding is a small one of 5 or 6 acres - It is only when the owner wishes to employ himself in carting grains &c for purposes of traffic that he goes to the expense of keeping a cart. There are but few carts in this District owned by persons who have no lands or who live exclusively by hiring and about 7/8ths or even more of the cart tax now collected in this District is paid by ryots owning lands and who more or less hire their carts for purposes of traffic. If it be considered desirable to exempt them from payment

of the tax the amount collected from carts not entitled to this exemption will be so small that it will be unnecessary to maintain the tax & it will be better to abolish it altogether.

10. As regards the taxation of carts in Municipalities, I would observe that the tax in Mysore Town is levied under the Municipal Regulation, to which the principles underlying the rules of 1871 are not applicable. The Government seem to have approved of taxation of all carts in Moffussil Municipalities in their order in the case of Kolar Bandies without reference to the "_____" _____ notification of the Chief Commissioner by which the tax was first imposed. If the exemption of the carts be advocated on the principle that their owners pay a land tax and local cess, it maybe argued that the Municipalities do not receive any benefit from these taxes and that it is hard that the income from the House and Shop taxes should be utilized to maintain roads

for the benefit of the Cart owners without any contribution by them.

11- I would therefore recommend that the cart tax be allowed to be collected as at present on all carts which are generally hired for traffic, even though they should be used partly for purposes connected with the lands of their owners that it is desirable to make more clear rules defining the conditions on which the carts will be exempted from taxation and that all carts should be liable without exception to the tax in Municipal Towns.

I have the honor to be,
Sir,
Your most obed.t Servt.

A Ramaswamy
Deputy Commissioner
Ellore District

MM

(General Serial No. 30)

189

From

The Chief Secretary
the Durbar of Mysore.

To Officers in charge of
Local Boards &c

Dated 1893

Despatched

Received

Enclosures No.

General No.

No.

Requesting to send
the file relating to
discussed at the meeting of the
Representatives assembled
in Oct'y.

The file in respect of
this subject is with
H.H. - the Dewan
1578.

Submitted to Chief Sec
This paper was sent into office
with others (not to Mahabharata) with
which it had no connection.
Sankaranna Rao will please
take it up
28/9

H.H. 29/9

Dewan

1579

References to be marked

Shankarayya
28/9

Subd.
7.10.93
Bl.

Mysore Govt. C. Press, Bangalore—9-1-93

L 34.

Office of the Dewan of Mysore
Bangalore Dated 1st August 1893.

No: 16

Office Memo. 6-71 7-90

The Local Boards Branch is requested to submit the file on Subject- No: 369 discussed at the meeting of the Representative Assembly held at Mysore in October 1892.

Thanda Rao
Chief Secretary

Copd.
Mk

Compd.